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Louisiana Electronic Funds Transfer Guidelines

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Electronic Funds Transfer (EFT) Tax Payment Requirements

Pursuant to Act 172 of 1992

Act 172 of the 1992 Regular Session of the Louisiana Legislature (Revised Statute 47:1519) authorizes the Department of Revenue to require electronic payments from taxpayers whose individual payments exceed \$20,000. In lieu of making electronic payments, a taxpayer may choose to deliver immediately investible funds to the Department in person or by courier on or before the close of business on the due date of the return. FedWire payments may be used in emergencies only and require prior approval from the Louisiana Department of Revenue. Failure of the taxpayer to meet the transmission deadline does not constitute an emergency.

Current regulations mandate electronic payments from all business tax filers whose average payments for a specific tax equal or exceed \$20,000. Tax payments by EFT are also required when the taxpayer files more frequently than monthly and the average total monthly payments during the preceding 12-month period exceed \$20,000 a month. In addition, companies who file withholding returns on behalf of other taxpayers are required to remit by EFT when the average total payments for all tax returns filed during the preceding 12-month period exceed \$20,000 a month.

Taxpayers whose payment amounts do not fall within the mandated thresholds may volunteer to pay electronically, provided the Department is prepared to accept electronic payments for the tax type requested. Anyone participating in the program voluntarily must comply with all the regulations associated with making electronic payments and must participate for at least one year.

Introduction

Scope of the Program Guide

This program guide is not intended to be a complete explanation of the rules and regulations of the National Automated Clearinghouse Association (NACHA). It is intended to cover only the specific requirements of the Louisiana Department of Revenue's electronic funds transfer program. A complete set of rules and regulations for the Automated Clearinghouse Network is available from:

National Automated Clearinghouse Association
13665 Dulles Technology Drive, Suite 300
Herndon, VA 20171
(800) 487-9180
www.nacha.org

This guide is designed to be used for all taxes administered by the Louisiana Department of Revenue except severance tax. If you need to transmit severance tax electronically, you must use the booklet titled:

State of Louisiana
Department of Revenue
Electronic Funds Program Guide - Severance Tax

If you do not have the above booklet, contact the Severance Tax Division at (225) 219-2500.

Available Assistance

Questions should be addressed to the appropriate Louisiana Department of Revenue Tax Division listed in Appendix I.

Taxpayer Responsibility

Timeliness of Payments

The impact of prescribed ACH time frames and nightly cycles, as well as the impact of weekends and holidays, must be considered. A timely transaction must be initiated and posted as immediately available funds (collected funds) to the State of Louisiana's bank account on or before the due date of the payment. To assure the timely receipt of a payment by ACH Credit, a taxpayer must ensure that the financial institution originating the transaction does so in sufficient time for the payment to be deposited as immediately available funds (collected funds) to the State of Louisiana's bank account on or before the due date of the return. If the taxpayer elects to use the ACH Credit payment method, the taxpayer is responsible for ensuring that the bank originating the transaction has the information necessary for timely completion of the transaction.

To assure the timely receipt of a payment by ACH Debit, the taxpayer must initiate the transmission by 1:30 p.m. Central Time on the last business day prior to the due date of the return. Taxpayers paying by immediately investible funds in lieu of making electronic payments are responsible for delivering the payment and corresponding tax return to the Department between the hours of 8:00 a.m. and 4:30 p.m. on or before the due date of the return.

Special attention must be given to holidays and weekends

If a tax payment due date falls on a Saturday, a Sunday, or a Federal Reserve or Louisiana legal bank holiday, the payment by EFT is required so that the funds are immediately available in the State of Louisiana's bank account on the first business day thereafter. If the due date falls on a weekend or legal State of Louisiana holiday, taxpayers paying by immediately investible funds must deliver the payment and return by the first business day thereafter. Bank or Federal Reserve holidays do not affect the due date of investible funds.

If the date on which the taxpayer is required to initiate an ACH Credit or Debit transaction falls on a Saturday, Sunday, or holiday, the taxpayer must initiate the transaction on the preceding business day.

Tax Return Filing Requirements

The requirement to make a payment to the Louisiana Department of Revenue using the EFT Program does not change any current filing requirements for tax returns. Tax returns must still be timely filed. See Exception for withholding tax on next page.

Taxpayers must boldly and legibly print on the face of the return that payment was made using EFT.

Returns for which EFT payments are made, must be mailed to the following address:

Louisiana Department of Revenue
EFT Processing
P. O. Box 4018
Baton Rouge, LA 70821-4018

Exception: A paper return for withholding tax should not be filed if an electronic payment for tax only is made. If the payment includes penalty or interest, a paper return segregating these amounts must be submitted. Otherwise, the payment will be considered the tax due. A paper return is required for annual reconciliations (L-3s).

Penalties

If the EFT payment is not timely made or if the required tax return is not filed by the due date, the provisions for late payment penalties, late filing penalties, interest, and loss of applicable discount shall apply under the provisions of Louisiana Revised Statutes 47:1601 through 1602.

Proof of Payment

When a taxpayer uses the ACH Credit payment method, the taxpayer's bank is the originating bank. The taxpayer is responsible for the accuracy and proper completion of the transaction. In order to prove timely compliance, the taxpayer must show timely initiation of the transaction, provide the correct information for the NACHA CCD+ entry and the required TXP Banking Convention Addenda Record, show that there were sufficient funds in the account, and show that the financial institution properly completed the transaction in a timely manner. If the taxpayer can do so, no penalties shall apply with respect to the payment if the transaction was not properly completed.

In order to prove timely compliance, taxpayers using the ACH Debit method must furnish the verification number provided at the time of the transaction. No penalties shall apply with respect to the payment if the Department can verify that the taxpayer completed the transmission timely.

When delivering immediately investible funds to the Department, the person making the delivery should ask for a receipt. This receipt should be kept as proof that the items were received. If it is later determined that the remittance is not in the form of immediately investible funds, the payment will be considered late and the penalties described above will apply.

Payments Under Protest

A separate transmission must be made for any amounts being paid under protest.

If a payment is made under protest, written documentation must be submitted to the Department in one of the following forms:

1. A notation on the return of the amount being paid under protest.
2. An attachment to the return notating the amount being paid under protest.
3. A separate letter documenting the amount being paid under protest.

Be sure that any documentation submitted is properly identified with the tax type, account number, and tax period.

The amount remitted under protest will be held in an escrow account for 30 days from the date of the payment. If the taxpayer files suit for recovery of the tax within 30 days, the funds will continue to be held in escrow. If the taxpayer fails to timely file suit for recovery, the funds will be deposited in general collections at the end of the 30-day period.

Taxpayers paying by ACH Credit should identify payments under protest by inserting a “U” in the amount type field of the free form addenda record. Taxpayers paying by ACH Debit will be prompted for the identification of any payments being made under protest. Detailed instructions for each communication method are included in Appendix III.

Prenotifications

It is recommended that prenotifications be submitted prior to the first live ACH Credit transmission to ensure that the data can be processed. These must have a zero dollar amount in the payment field. They may be submitted with or without a taxpayer addenda record; however, the Department prefers that the addenda record be included in the prenote. This allows us to review the format and notify the taxpayer of any errors prior to live data being transmitted.

Prenotifications are not required under the ACH Debit payment method. The taxpayer may submit a test transmission by following the procedures described in Appendix III, using a zero dollar amount in the payment field.

Correcting Erroneous EFT Payments

Errors in the ACH Debit process may be corrected through the payment processor if done before 1:30 p.m. Central Time on the same day. Detailed instructions are included in Appendix III. ACH Debit errors not corrected within that time frame will result in either an underpayment or an overpayment of the tax. Once an ACH Credit transmission has been made, it cannot be changed. ACH Credit errors will result in either an underpayment or an overpayment of the tax.

If the taxpayer error involves an overpayment of tax, the taxpayer should apply for a refund. The Department will make every effort to expedite a refund requested by the taxpayer to correct an EFT payment error.

Underpayments must be corrected by the taxpayer immediately to mitigate any penalties. If the taxpayer error involves an underpayment of tax, the taxpayer must initiate an ACH Debit or Credit payment, whichever is applicable, for the amount of the underpayment.

Holidays and Weekends

If a payment due date falls on a Federal Reserve holiday or weekend, the tax payment must be made so that the funds are immediately available on the first business day after the holiday or weekend. Timely payments are based on the settlement date (the date on which the State of Louisiana's bank account is credited).

If the taxpayer's financial institution is closed on a day that an ACH Credit needs to be initiated, the taxpayer must contact them on the preceding day. If the date on which the ACH Debit transmission is required to be initiated falls on a weekend or Federal Reserve holiday, the taxpayer must contact the third-party collection center by 1:30 p.m. Central Time one day prior to the weekend or holiday.

★ ★ ★ PLEASE CONSIDER THE FOLLOWING HOLIDAY SCHEDULES TO DETERMINE WHEN YOU ★ ★ ★ MUST INITIATE AN ACH TRANSACTION FOR TIMELY SETTLEMENT ON A TAX DUE DATE. FINANCIAL INSTITUTION HOLIDAYS IN YOUR AREA MAY VARY.

Federal Reserve Holidays - Louisiana Banks

New Year's Day	January 1
Martin Luther King Jr.'s Birthday	3rd Monday in January
President's Day	3rd Monday in February
Memorial Day	Last Monday in May
Independence Day	July 4
Labor Day	1st Monday in September
Columbus Day	2nd Monday in October
Veterans' Day	November 11
Thanksgiving Day	4th Thursday in November
Christmas	December 25

Legal Holidays - Louisiana State Offices

The Louisiana Department of Revenue is closed for the following holidays. Assistance will not be available for EFT payments.

New Year's Day	January 1
Martin Luther King Jr.'s Birthday	3rd Monday in January
Inauguration Day	(Every other year unless proclaimed)
Mardi Gras	(Every four years - Baton Rouge only)
Good Friday	Date Varies - Tuesday before Ash Wednesday
Memorial Day	(South Louisiana only)
Independence Day	Date Varies - Friday before Easter Sunday
Labor Day	Last Monday in May (must be proclaimed)
General Election Day	July 4
Veterans' Day	1st Monday in September
Thanksgiving Day	Designated date in November
Acadian Day	(every two years)
Christmas	November 11
	4th Thursday in November
	Day after Thanksgiving (must be proclaimed)
	December 25

When holidays fall on a Saturday, the previous Friday may be observed. When holidays fall on a Sunday, the following Monday may be observed. The day after Thanksgiving is usually declared a holiday.

Zero Payments

No EFT payment is due the Louisiana Department of Revenue if the total tax payment amount is zero (0) or a refund is due. This does not change any current filing requirements for tax returns. The tax return is due to the Louisiana Department of Revenue on or before the appropriate due date. Withholding taxpayers who are using their electronic transmission as a substitute for a paper return, may submit a zero payment transmission.

Voluntary Participation in the EFT Tax Payment Program

Taxpayers not mandated to make EFT payments may request to do so voluntarily (restricted to taxes listed in Appendix I).

Taxpayers electing to make voluntary EFT payments are subject to the rules of the Louisiana EFT Program and must remit electronically for a minimum of one year.

Written applications for voluntary participation in the EFT Program must be filed with the Department with a requested implementation date. Voluntary payers may not begin paying electronically until they have been notified by this Department of an official effective date.

Requests for voluntary participation must be directed to:

Louisiana Department of Revenue
EFT Processing
Post Office Box 4018
Baton Rouge, Louisiana 70821-4018

Relief of the EFT Tax Payment Requirement

Any taxpayer required by the Louisiana Department of Revenue to use EFT to make payments for a tax may apply to the Department to be relieved of the requirement if it appears that the taxpayer no longer meets the criteria for mandatory EFT payments. This should be done in writing to the respective tax division, outlining the reasons and requesting that the account be reviewed. Requests should be mailed to P.O. Box 201, Baton Rouge, LA 70821-0201.

Appendix I

Tax Type Codes

Tax Description	Tax Code
Corporation Income/Franchise	
Accounts receivable or audit payment	02001
Estimated income tax payment with or without extension	02100
Registration or payment with original or amended return	02200
Estimated franchise tax payment with or without extension	02300
Excise	
Alcohol	
Registration or payment with original or amended return	06401
Accounts receivable or audit payment	06402
Beer	
Registration or payment with original or amended return	06301
Accounts receivable or audit payment	06302
Gasoline dealer	
Registration or payment with original or amended return	05101
Accounts receivable or audit payment	05102
Gasoline jobber	
Registration or payment with original or amended return	05111
Accounts receivable or audit payment	05112
Gasoline user	
Registration or payment with original or amended return	05121
Accounts receivable or audit payment	05122
Hazardous waste	
Registration or payment with original or amended return	09001
Accounts receivable or audit payment	09002
Inspection and supervision	
Registration or payment with original or amended return	15001
Accounts receivable or audit payment	15002
Retail alcohol beverage	
Accounts receivable or audit payment	06502
Special fuels decals	
Registration or payment with original or amended return	05221
Accounts receivable or audit payment	05222
Special fuels supplier	
Registration or payment with original or amended return	05201
Accounts receivable or audit payment	05202
Special fuels user	
Registration or payment with original or amended return	05211
Accounts receivable or audit payment	05212
Tobacco permits	
Registration or payment with original or amended return	07321
Accounts receivable or audit payment	07322
Tobacco	
Registration or payment with original or amended return	07301
Accounts receivable or audit payment	07302
Transportation and communication	
Registration or payment with original or amended return	15011
Accounts receivable or audit payment	15012
Natural Gas Franchise Tax	08220

Sales	
General Sales (R-1029)	
Registration or payment with original or amended return	04101
Accounts receivable or audit payment	04102
Hotel/Motel Jefferson/Orleans (R-1029 DS)	
Registration or payment with original or amended return	04101
Accounts receivable or audit payment	04102
NOEH Hotel Room Occupancy Tax (R-1325)	
Registration or payment with original or amended return	04101
Accounts receivable or audit payment	04102
Automobile Rental Excise Tax (R-1329)	
Registration or payment with original or amended return	04111
Accounts receivable or audit payment	04112
Oilfield Site Restoration (Gas)	
Registration or payment with original or amended return	08211
Accounts receivable or audit payment	08212
Oilfield Site Restoration (Oil)	
Registration or payment with original or amended return	08111
Accounts receivable or audit payment	08112
Severance	
Oil	08100
Gas	08200
Minerals	08600
Timber	08700
Withholding	
Registration or payment with original or amended return	01100
Accounts receivable or audit payment	01101

Tax Assistance	Telephone Number
Corporation Income & Franchise Taxes	(225) 219-0067
Excise Taxes	(225) 219-7656
Sales Tax	(225) 219-7356
Severance Tax	(225) 219-2500
Withholding Tax	(225) 219-0067

To verify receipt of an EFT payment, call 922-3270 from the Baton Rouge area or toll free 1-888-829-3071.

These numbers are available 24 hours a day.

Mail Applications and Returns To:

Louisiana Department of Revenue
EFT Processing
Post Office Box 4018
Baton Rouge, Louisiana 70821-4018

Appendix II

ACH Credit Instructions

ACH Credit Payment Method

Appendix II contains the procedures for making electronic payments by the ACH Credit method.

1. The EFT tax payments must be transferred to the State of Louisiana's bank account by the due date of the taxes. The following transit/routing number and bank account number must be used for the payments:

Bank Transit/Routing Number: 065400137

Bank One, Louisiana, N.A.

Bank Account Number: 7900406139

Bank Account Title: State of Louisiana
Department of Revenue
Electronic Funds Account

2. Your financial institution will initiate the Automated Clearinghouse (ACH) file containing the tax payment transactions.
3. To ensure proper identification of the tax payments, your company is responsible for ensuring that the financial institution initiating the ACH payment file provides the correct information in the TXP Banking Convention Addenda Record of the payment transactions.
4. The TXP Banking Convention Addenda Record requires the following information:
 - Taxpayer ID
 - Tax Type Code
 - Tax Period End Date
 - Amount Type
 - Payment Amount

★ ★ ★ Important ★ ★ ★

The returns must still be filed and mailed to the address listed in Appendix I other than the exception described below. The EFT requirement has made no changes to the filing due dates of any tax return.

Exception: A paper return for withholding tax should not be filed if an electronic payment for tax only is made. If the payment includes penalty or interest, a paper return segregating these amounts must be submitted. Otherwise, the payment will be considered the tax due. A paper return is required for annual reconciliations (L-3s).

ACH Credit Payment Method

Sequence of Events

After the taxpayer has registered to make tax payments using the ACH Credit Payment Method, the sequence of events in making the payments will be as follows:

1. The taxpayer will determine the total amount of tax due with respect to the tax for which the payment is being made.
2. At a time arranged between the taxpayer and the taxpayer's financial institution, which must be before the due date of the payment, the taxpayer will provide the financial institution with the information necessary to initiate a timely ACH Credit transaction utilizing the National Automated Clearinghouse Association (NACHA) CCD+ entry and the TXP Banking Convention Addenda Record. In some cases, the taxpayer may actually create the ACH file and submit it to a financial institution for submission to the ACH Network. Additional information concerning the TXP Banking Convention Addenda Record required by the State of Louisiana can be found in the section titled "Louisiana Requirements for the TXP Addenda Record."
3. The taxpayer must file the return on or before the filing deadline.
4. The payment amount authorized by the taxpayer and initiated by the taxpayer's financial institution will be transferred from the taxpayer's bank account to the State of Louisiana's bank account the following morning.
5. The State of Louisiana's bank will provide the information in the ACH file and in the TXP Addenda Record to the Louisiana Department of Revenue for the payments to be credited to the taxpayer's account.

Verification of Receipt of Funds Transfer

To verify that your payment has been received by the Department of Revenue, call 922-3270 from the Baton Rouge calling area or toll-free 1-888-829-3071 on a touchtone telephone. You will need to know your Department of Revenue account number, the tax period end date, and the amount transferred. Payment information will be available on the second business day following the date of transmission.

Summary of ACH File Requirements

ACH files are usually originated by the taxpayer's financial institution, but in some cases, the taxpayer may have made arrangements with a financial institution to create the file. For additional information concerning ACH files, please contact your financial institution or the Automated Clearinghouse Association for your region. An excellent source of information concerning ACH file requirements is NACHA's annual ***ACH Rules: A Complete Guide to Rules & Regulations Governing the ACH Network***.

Summary of Records in ACH Files

1. Each ACH file begins with a File Header Record.
2. After the File Header, there may be any number of batches.
3. Each batch is identified by a Batch Header Record and contains one or more Entry Detail Records. A TXP Addenda Record is required for each Entry Detail Record.
4. At the end of each batch is a Batch Control Record.
5. Each file is ended with a File Control Record.

The records in ACH files must be in the following sequence:

ACH Header Label Record

File Header Record

Batch #1 Company/Batch Header Record
Entry Detail Records with TXP Addenda Records
Company/Batch Control Record

Batch #2 Company/Batch Header Record
Entry Detail Records with TXP Addenda Records
Company/Batch Control Record

Batch #n Company/Batch Header Record
Entry Detail Records with TXP Addenda Records
Company/Batch Control Record

File Control Record

ACH Trailer Label Record

Any other sequence will cause the file to be rejected.

ACH File Structure

The following is a brief description of the ACH file structure. Refer to NACHA's ***ACH Rules: A Complete Guide to Rules & Regulations Governing the ACH Network*** for more complete information.

File Header Record

The File Header Record designates physical file characteristics and identifies the immediate origin (Sending Point or ACH) and destination (Receiving Point or ACH) of the entries contained within the file or within the transmitted batched data. In addition, this record includes date, time, and file identification fields which can be used to identify the file uniquely.

Company/Batch Header Record

The Company/Batch Header Record identifies the Originator and briefly describes the prearranged paperless debit or credit. For example, "Tax Payment" indicates the reason the transaction was originated. The Company/Batch Header Record contains the Transit Routing/ABA Number of the Originating Depository Financial Institution (ODFI) for settlement, routing of returns, and other control purposes. In addition, the Company/Batch Header Record can indicate the intended effective date of all transactions within the batch. The information contained in the Company/Batch Header Record applies uniformly to all subsequent Entry Detail Records in the batch.

Entry Detail Record

Entry Detail Records contain that information sufficient to relate the entry to the Receiver; i.e., individual Depositing Financial Institution (DFI) account number, identification number, name, and the credit amount.

The information in the Company/Batch Header Record must be incorporated with Entry Detail Records to describe fully that entry and all participants in the transaction. The information in the Company/Batch Header Record identifies the originator. The Trace Number identifies the Originating Depositing Financial Institution. Depositing Financial Institution account information identifies both the Receiving Depository Financial Institutions (RDFI) and the specific account. The identification of the automated clearinghouse is implied through the transit and routing numbers of the ODFI and RDFI. In addition to the basic entry format, transaction codes for entry detail records have been defined to accommodate prenotification records and return entries. Prenotifications are nondollar entries, identical to the basic entry format, but with appropriate transaction codes and zeros in the amount field. Prenotifications can be batched with other dollar entries or batched separately.

Addenda records will be used by the originator to supply additional information about entry detail records that will be passed from the ODFI through the ACH to the RDFI. Only the NACHA sanctioned formats will be permitted as specified by the addenda type code. See the section titled "Louisiana Requirements for the TXP Addenda Record."

Company/Batch Control Record

The Company/Batch Control Record contains the counts, the hash, and total dollar controls for the preceding detail entries within the indicated batch.

Since prenotification and addenda records are nondollar records, they are excluded from the total dollar control amounts. Prenotifications are hashed. Addenda records are not hashed. Both prenotification and addenda records are included in the entry/addenda counts; batch header and batch control records are not included.

File Control Record

The File Control Record contains dollar, entry, and hash total accumulations from the company/batch control records in the file. This record also contains counts for the number of blocks and the number of batches within the file.

Louisiana Requirements for the TXP Addenda Record

The TXP Banking Convention Addenda Record is made up of five major components:

- Taxpayer ID
- Tax Type Code
- Tax Period End Date
- Amount Type
- Amount

Record formats are provided and the major components are explained on the following pages. Failure to provide the proper and correct information in the TXP Addenda Record may prevent the Department of Revenue from properly crediting the taxpayer with the payment.

TXP Banking Convention Addenda Record Format

Field Name Data Elements & Separators	Field Size	Position		Contents
		Start	End	
Record Type Code	1	01	01	7
Addenda Type Code	2	02	03	05
Free Form Area	80	04	83	See Next Page.
Special Addenda Sequence Number	4	84	87	Refer to ACH Rules.
Entry Detail Sequence Number	7	88	94	Refer to ACH Rules.

Louisiana Requirements for the TXP Addenda Record

Taxpayer ID

The Taxpayer ID field is a ten (10) character numeric field made up of the BMF account number assigned by the Louisiana Department of Revenue.

EXAMPLE:

Account Number - 1234567890

Taxpayer ID Field - 1234567890

Tax Type Code

Valid Tax Type Codes are listed in Appendix I. Should you have any questions identifying a Tax Type Code, please call the appropriate Louisiana Department of Revenue Tax Division listed in Appendix I.

Tax Period End Date

The Tax Period End Date field is a six (6) digit numeric field in the order of YYMMDD. This field must indicate the last day of the period covered by the related tax return.

For example, if reporting the December 1997 Tax Period End Date, 971231 would be entered.

When paying income tax declarations, the taxable period indicated should be the period denoted on the Corporation Income and Franchise Tax return (Form CIFT-620). Do not use the due date of the estimated payment.

Payment Amount Type

The Amount Type field is a one (1) character alphanumeric field. The letter "T" is used for regular tax payments. The letter "U" is used for payments under protest.

Payment Amount

The Amount field is a ten (10) digit numeric field including the cents. For example, the amount \$1,234,567.89 would be populated in the field as 123456789.

If the amount of tax that you are paying exceeds \$99,999,999.99, transmit a separate transaction for the balance.

To ensure proper credit for the EFT payment, extreme care must be exercised in providing the correct information in the TXP Addenda Record.

Louisiana Requirements for the TXP Addenda Record

TXP Banking Convention Addenda Record Format Free Form Area

Field Name Data Elements & Separators	Field Size	Position		Contents
		Start	End	
Segment Identifier	3	01	03	TXP
Separator	1	04	04	*
Taxpayer ID	10	05	14	Numeric
Separator	1	15	15	*
Tax Type Code	5	16	20	See Appendix I.
Separator	1	21	21	*
Tax Period End Date	6	22	27	YYMMDD (numeric)
Separator	1	28	28	*
Payment Amount Type ¹	1	29	29	T for Tax U for Under Protest
Separator	1	30	30	*
Payment Amount	10	31	40	\$\$\$\$\$\$\$¢¢
Terminator	1	41	41	\
Filler	39	42	80	Spaces

¹A separate transmission must be made for payments under protest.

Louisiana Recommendations for the Company Batch Header Record

The TXP Addenda Record may not always be completely received by the Louisiana Department of Revenue because of error or software problems. If that occurs, it may not be possible to identify the taxpayer making the payment. To assist in resolving these error conditions, please provide the following information in the Company Batch Header Record.

Field Name	Recommended Contents
Company Name	Please enter the first sixteen (16) characters of the taxpayer name.
Company Identification	Please enter the number "1" plus the Federal Employer Identification Number of the taxpayer.
Company Entry Description	Please enter "TAXPAYMENT".

Louisiana Recommendations for the Entry Detail Record

The TXP Addenda Record may not always be completely received by the Louisiana Department of Revenue because of error or software problems. If that occurs, it may not be possible to identify the taxpayer making the payment. To assist in resolving these error conditions, please provide the following information in the Entry Detail Record.

Field Name	Recommended Contents
Individual Identification Number	Please enter the same Taxpayer Identification Number provided in the TXP Addenda Record left justified, zero filled. See "Louisiana Requirements for the TXP Addenda Record" for an explanation of the Taxpayer Identification Number.
Individual Name	Please enter the first twenty-two (22) characters of the taxpayer name.

See NACHA's annual ***ACH Rules: A Complete Guide to Rules & Regulations Governing the ACH Network*** for a more complete description of the Entry Detail Record.

Appendix III

ACH Debit Instructions

Louisiana Electronic Funds Transfer (EFT) Program

ACH Debit Payment Method

Appendix III contains the procedures for making electronic payments by the ACH Debit method.

1. The EFT tax payments must be credited to the State of Louisiana's bank account by the due date of the taxes.
2. You will initiate tax payments through the third-party data collection center.
3. The TXP Banking Convention Addenda Record requires the following information:
 - Taxpayer ID
 - Tax Type Code
 - Tax Period End Date
 - Payment Amount
4. A more detailed explanation of the requirements of the Louisiana EFT Program can be found in this document.

★ ★ ★ Important ★ ★ ★

Returns must still be filed and mailed to the address listed in Appendix I other than the exception described below. The EFT requirement has made no changes to the filing due dates of any tax returns.

Exception: A paper return for withholding tax should not be filed if an electronic payment for tax only is made. If the payment includes penalty or interest, a paper return segregating these amounts must be submitted. Otherwise, the payment will be considered the tax due. A paper return is required for annual reconciliations (L-3s).

ACH Debit Payment Method

Sequence of Events

The sequence of events in making ACH Debit payments is as follows:

1. The taxpayer determines the total amount of tax due with respect to the tax for which the payment is being made.
2. The taxpayer initiates an ACH Debit transmission with the third-party data collection center no later than 1:30 p.m. Central Time on the last business day prior to the due date of the payment.
3. The taxpayer must file the return on or before the due date of the return.
4. The payment amount authorized by the taxpayer is transferred from the taxpayer's bank account to the State of Louisiana's bank account the following business day.
5. The State of Louisiana's bank provides the information in the ACH file and in the TXP Addenda Record to the Department of Revenue for the payments to be credited to the taxpayer's account.

Verification of Receipt of Funds Transfer

To verify that your payment has been received by the Department of Revenue, call 922-3270 from the Baton Rouge calling area or toll-free 1-888-829-3071 on a touchtone telephone. You will need to know your Department of Revenue account number, the tax period end date, and the amount transferred. Payment information will be available on the second business day following the date of transmission.

Telephone (Voice) Instructions for ACH Debit Option

ACH debit transactions must be initiated BEFORE 1:30 p.m. Central Time, at least one banking day prior to the tax payment date. The date that your funds are to be transferred will occur the following business day.

Use the following procedures to report your tax payment information. The messages that you will hear from the data collection center are shown as “OPERATOR.” Your response is shown for each message. After each field is given, the operator will repeat the information you provided.

Initiating a Transmission

1. Please calculate the check digit of the Total Tax Payment Amount PRIOR to placing your call. This calculation ensures that the correct payment amount is initiated and received.

NOTE: EFT transmissions are not required if there is no tax due EXCEPT FOR WITHHOLDING TAXPAYERS who are using EFT transmissions as a substitute for paper returns.

The check digit calculation is the sum of the number of digits (including cents) plus the value of all the digits.

FOR EXAMPLE:

Amount of deposit	\$23,400.50
a. Count the number of digits	2,3,4,0,0,5,0 = 7
b. Plus the value of these digits	2+3+4+5 = 14
c. The check digit is	7+14 = 21

2. Dial 1-800-669-3110 (Toll Free Number).

****Emergency Number 1-313-995-2700**

In the event of an emergency, such as the loss of the 800 service in your calling area, you may reach the data collection center with the above number.

3. In order to access the ACH network, you will need your preassigned security access code. This consists of a 5-digit M&I system identifier, a 10-digit Revenue Account Number, and a 3-digit tax account password. After the operator answers “Cash Management Operator nnn” (record the operator number for future reference), say:

Security Access Code is:

Diagram illustrating the input fields for the system:

- M&I System Identifier (4 boxes)
- Revenue Account Number (10 boxes)
- Tax Account Password (3 boxes)

OPERATOR: "Field 1 - Total Tax Payment."

4. For Total Tax Payment, say: \$\$\$\$\$\$\$.cc

Please provide dollars and cents. For example, if the Tax Amount is \$23,400.50, say 23 thousand 400 dollars and 50 cents. The maximum value is \$99,999,999.99. If the amount of tax that you are paying exceeds the maximum value, a separate transaction is needed for the balance.

The operator will repeat the value and tell you the check digit that the system calculated and ask you if it is correct. This number should be compared to your previously calculated number. If the check digit is correct, say "yes." If it is not correct, say "no," and the operator will reenter the value.

OPERATOR: "Field 2 - Tax Type Code."

5. See Appendix I for tax type codes. Your tax type code was also included in the letter you received containing your security codes.

Tax Type Code

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The operator will repeat the value and ask you if it is correct. Say "yes" if it is correct. Say "no" if it is not correct, and the operator will reenter the correct value.

OPERATOR: "Field 10 - Under Protest."

6. Say "99" if payment is being made under protest. If payment is not being made under protest, tell the operator, "no value for that field."

OPERATOR: "Field 90 - Tax Period End Date."

7. For Tax Period End Date, say: mm/dd/yy

For example, if reporting the December 1997 taxable period, say 12/31/97. The taxable period should be the same as the taxable period denoted on the tax return. When paying income tax declarations, the taxable period indicated should be the period denoted on the Corporation Income and Franchise Tax return (Form CIFT-620). Do not use the due date of the estimated payment. Please refer to Appendix V for withholding tax reporting period designations.

The operator will repeat the value and ask you if it is correct. Say "yes" if it is correct or "no" if it is not correct, and the operator will reenter the correct value.

8. The operator will provide you with a verification (trace) number for your transaction. Please note this number for your records. This number allows the Louisiana Department of Revenue to trace the transaction if any problem should arise.
9. Your transaction is complete. If you have additional tax payments to report, tell the operator your next preassigned security access code beginning with step 3 of the tax payment instructions for the tax type you wish to report.

If you have no additional payments to report, tell the operator that this will be the end of the report.

Correcting a Transaction

SAME DAY: You have the ability to correct an ACH Debit transaction if a correction call is made **BEFORE 1:30 p.m. Central Time** on the **SAME DAY** the original transaction was entered.

If you need to correct information related to a payment under protest, you will need to cancel the incorrect transmission and initiate a new one. These items cannot be modified after they have been captured.

In order to correct a transaction:

1. Call 1-800-669-3110.
2. Tell the operator: "I need to make a correction. My security code is":

--	--	--	--	--

M&I System
Identifier

--	--	--	--	--	--	--	--	--	--	--

Revenue
Account Number

--	--	--

Tax Account
Password

3. Be prepared to tell the operator the original operator number, the entry date, the original trace number, plus the correct value for each field.
4. An operator will call you back with a new trace number for your correction.

DIFFERENT DAY: If you need to correct an **underpayment** to an ACH Debit transaction on a different day than the original transaction was originated, you must call the data collection center at 1-800-669-3110 and complete steps 1 through 9 indicated on the previous pages of these instructions and initiate only the additional amount due. **If you discover that you initiated an overpayment to an ACH Debit transaction on a different day than the original transaction, you must apply for a refund through the regular channels.**

Canceling a Transaction

To cancel the current transaction, simply notify the operator at any point during your call. The entire transaction will be canceled.

To cancel a previous transaction prior to 1:30 p.m. Central Time on the **SAME DAY**:

1. Call 1-800-669-3110.
2. Tell the operator: "I need to cancel a transaction. My security code is":

--	--	--	--	--

M&I System
Identifier

--	--	--	--	--	--	--	--	--	--	--

Revenue
Account Number

--	--	--

Tax Account
Password

3. Be prepared to tell the operator the original trace number.
4. An operator will call you back with a new trace number for your cancellation.

Problems

If you have any difficulty reaching the ACH system or relaying any of the necessary information, please notify the appropriate tax division at the telephone number listed in Appendix I.

Touchtone Telephone Instructions For ACH Debit Option

ACH Debit transactions must be initiated BEFORE 1:30 p.m. Central Time at least one banking day prior to the tax due date. The date that your funds are to be transferred will occur the following business day.

Use the following procedures to report your tax payment information. The messages that you will hear from the data collection center are shown as "SYSTEM." Your entry item is shown for each message.

- Use the number buttons to enter all numbers.
- Use the * button to enter a decimal point in a dollar amount or to separate MM*DD*YY.
- Use the # button to indicate the end of an entry.
- Enter ***# at any point during your call to cancel the transaction.

Initiating a Transmission

1. Please calculate the check digit of the Total Tax Payment Amount PRIOR to placing your call. This calculation ensures that the correct payment amount is initiated and received.

NOTE: EFT transmissions are not required if there is no tax due EXCEPT FOR WITHHOLDING TAXPAYERS who are using their EFT transmission as a substitute for a paper return.

The check digit calculation is the sum of the number of digits (including cents) plus the value of all the digits.

FOR EXAMPLE:

Amount of deposit	\$23,400.50
a. Count the number of the digits	2,3,4,0,0,5,0 = 7
b. Plus the value of these digits	2+3+4+5 = 14
c. The check digit is	7+14 = 21

2. Dial 1-800-669-6996 (Toll Free Number).

****Emergency Number 1-313-995-2700**

In the event of an emergency, such as the loss of the 800 service in your calling area, you may reach the data collection center with the above number.

SYSTEM: "Welcome, please enter your ID."

3. Enter your preassigned security access code (this consists of a 5-digit M&I system identifier, a 10-digit Revenue Account Number, and 3-digit tax account password, separated by asterisks):

					*										*				#
M&I System Identifier					Revenue Account Number										Tax Account Password				

SYSTEM: "Welcome to the Louisiana Department of Revenue's EFT Service. Enter value for Total Tax Payment."

4. Enter the Total Tax Payment: \$\$\$\$\$\$\$*cc#

The maximum value is \$99,999,999.99. If the amount of tax that you are paying exceeds the maximum value, a separate transaction is needed for the balance.

SYSTEM will calculate a check digit and say, "The check digit is ##. Is this correct?" This number should be compared to your previously calculated number. If the check digit is correct, press 1#; if incorrect, press 0#. If 0 is selected, the system will ask you to reenter your total tax payment. This verification procedure will be repeated after each field entered.

SYSTEM: "Enter value for Tax Type Code."

5. See Appendix I for a list of tax type codes. Your tax type code was also included in the letter you received containing your security codes.

Tax Type Code

					#
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SYSTEM will repeat the tax type code and will ask: "Is that correct?" If it is correct, press 1#; if incorrect, press 0#. If 0# is selected, the system will ask you to reenter the tax type code.

SYSTEM: "Enter value for under protest."

6. Enter "99#" if payment is being made under protest. Enter "#" if payment is **not** being made under protest.

SYSTEM: "Enter value for Tax Period End Date."

7. Enter Tax Period End Date: MM*DD*YY#

For example, if reporting the December 1997 taxable period, you would enter 12*31*97#. The taxable period should be the same as the taxable period denoted on the tax return. When paying income tax declarations, the taxable period indicated should be the period denoted on the Corporation Income and Franchise Tax return (Form CIFT-620). Do not use the due date of the estimated payment. Please refer to Appendix V for withholding tax reporting period designations.

SYSTEM will repeat the tax period end date and will ask: "Is that correct?" If correct, press 1#; if incorrect, press 0#. If 0# is selected, the system will ask you to reenter the tax period end date.

SYSTEM: "Your trace number is"

8. The system has provided you with a trace number for your transaction. Please note this number for your records. This number allows the Louisiana Department of Revenue to trace your transaction if a problem occurs.

SYSTEM: "Please enter your ID."

9. If you have additional tax payments to report, enter your preassigned security access code beginning with step 3 of the tax payment instructions for the tax type you wish to report.

If you have no additional payments to report, press 0# to end the call.

SYSTEM: "Thank you for using the Louisiana Department of Revenue's EFT Service. Have a good day."

Correcting a Transaction

SAME DAY: You have the ability to correct an ACH debit transaction if a correction call is made **BEFORE 1:30 p.m. Central Time** on the **SAME DAY** the original transaction was entered.

If you need to correct information related to a payment under protest, you will need to cancel the incorrect transmission and initiate a new one. These items cannot be modified after they have been captured.

1. Call 1-800-669-3110.
2. Tell the operator: "I need to make a correction. My security code is":

M&I System Identifier				Revenue Account Number								Tax Account Password		

3. Be prepared to tell the operator the original trace number, plus the correct value for each field.
4. An operator will call you back with a new trace number for your correction.

DIFFERENT DAY: If you need to correct an **underpayment** to an ACH Debit transaction on a different day than the original transaction was originated, you must call the data collection center at 1-800-669-6996 and complete steps 1 through 9 indicated on the previous pages of these instructions and initiate only the additional amount due. **If you discover that you initiated an overpayment to an ACH Debit transaction on a different day than the original transaction, you must apply for a refund through the regular channels.**

Canceling a Transaction

To cancel the current transaction, simply enter three asterisks and the pound sign (***) at any point during your call. The entire transaction will be canceled.

To cancel a previous transaction prior to 1:30 p.m. Central Time on the SAME DAY:

1. Call 1-800-669-3110.
2. Tell the operator: "I need to cancel a transaction. My security code is":

Diagram illustrating the input fields for the system:

- M&I System Identifier (4 boxes)
- Revenue Account Number (10 boxes)
- Tax Account Password (3 boxes)

3. Be prepared to tell the operator the original trace number.
4. An operator will call you back with a new trace number for your cancellation.

Problems

If you have any difficulty reaching the ACH system or relaying any of the necessary information, please call the appropriate tax division at the telephone number listed in Appendix I.

PC/Terminal Instructions For ACH Debit Option

ACH Debit transactions must be initiated BEFORE 1:30 p.m. Central Time, at least one banking day prior to the tax payment date. The date that your funds are to be transferred will occur the following business day.

Use the following procedures to report your tax payment information. The prompts that you will see from the data collection center are shown in quotes. Your entry item is shown for each prompt.

1. Establish communication with your ACH data collection center utilizing your communication software and telephone modem. Use the following settings:

Data Bits: 7
Parity: Even
Stop Bits: 1

2. Dial 1-866-883-7633 for both 1200 baud modem speed and for 2400 or above baud modem speed. When the call is answered, you should hear a high-pitch tone on the other end.
3. After the "CONNECT" message, press the "Enter" or carriage return key twice. It will display:

Autonet Line XXXXX

4. Then the system will prompt for "COMMAND":
Type in your preassigned security access code, which consists of a 5-digit M&I system account number, 4-digit M&I system user number, with a comma between the account and user number.

3	3	1	7	6	,				
M&I System Account Number						M&I System User Number			

Press the <enter> key.

5. The terminal will display "Network Services" followed by "Password."

Type in your 3-digit M&I System Password

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 and press the <enter> key.

The system will display:

"Welcome to the Louisiana Department of Revenue's EFT Service."

6. Log-on information will be displayed and the system will ask for the "Location Number" (Revenue Account Number).

Type in

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 and press the <enter> key.
Revenue Account Number

7. The system will next ask for the “Password” for Location.

Type in your 3-digit tax account password and press the <enter> key.

8. The system will then display:

[Deposit data reporting service]

You will be prompted for:

(E,C,A,I) Entry, Correction, Adjustment, or Inquiry — Type in “E” when reporting a payment, then press the <enter> key.

9. The system will then prompt for “(1) Total Tax Payment.”

Type in the total tax amount and press the <enter> key.

For example, if tax amount is \$23,400.50, enter 23400.50. Maximum value is \$99,999,999.99. If the amount of tax that you are paying exceeds the maximum value, a separate transaction is needed for the balance.

NOTE: EFT transmissions are not required if there is no tax due EXCEPT FOR WITHHOLDING TAXPAYERS who are electing to use their EFT transmission as a substitute for a paper return.

10. The system will then prompt for “(2) Tax Type Code.”

Type in your tax type code. See Appendix I for a list of tax type codes. Your tax type was also included in the letter you received containing your security codes.

Tax Type Code

Press the <enter> key.

11. The system will then prompt for “(10) Under Protest.”

If payment is being made under protest, type in “99” and press the <enter> key. If payment is **not** being made under protest, press the <enter> key and continue to the next field.

12. The system will then prompt for “(90) Tax Period End Date.”

For example, if reporting the December 1997 taxable period, you would enter 12/31/97 and press the <enter> key. The taxable period should be the same as the taxable period denoted on the tax return. When paying income tax declarations, the taxable period indicated should be the period denoted on the Corporation Income and Franchise Tax return (Form CIFT-620). Do not use the due date of the estimated payment. Please refer to Appendix V for withholding tax period designations.

13. The system will display your verification (trace) number for this transaction. Please note this number for your records. This number allows the Louisiana Department of Revenue to trace your transaction if any problem should arise.

14. Your transaction is complete. The system will prompt for “Location Number.” If you have additional payments to report for this tax type, begin with step 6.

If you have additional tax payments for a different tax type to report, type “HELLO” and begin with step 4 of the tax payment instructions for the tax type you wish to report.

If not, your transaction is complete. Type in “DONE” and press the <enter> key.

Correcting a Transaction

SAME DAY: You have the ability to correct an ACH Debit transaction through the Network if the correction procedure is completed BEFORE 1:30 p.m. Central Time on the SAME DAY the original transaction was initiated.

If you need to correct field “(10) Under Protest,” you will need to cancel the incorrect transmission and initiate a new one. This field cannot be modified on the correction screen.

To correct a transaction:

1. Establish communication repeating steps 1 through 7 listed on previous pages.
2. When the system prompts you for Entry, Correction, Adjustment, or Inquiry, type in “C” and press the <enter> key.
3. The system will prompt you for the date of the original entry. Type in date (MM/DD/YY) and press the <enter> key.
4. The system will prompt you for the original verification (trace) number. Type in the number and press the <enter> key. The system will then prompt with the original value entered. If the value is correct, press the <enter> key and it will default to the original value.
5. The system will display in order the values previously reported and prompt you for new values. After each prompt, type in the new value and press the <enter> key. If the value is not being changed, press the <enter> key.
6. The system will prompt you for a field number. Type in “DONE” and press the <enter> key. When the system provides a new trace number, your correction is complete. Please note this number for your records. This number allows the Louisiana Department of Revenue to trace your transaction if any problem should arise.
7. The system will prompt you for the next location number. Type in “DONE” or *** and press the <enter> key to log-off the system.

DIFFERENT DAY: If you need to correct an **underpayment** of an ACH Debit transaction on a different day than when the original transaction was originated, you must call the data collection center and complete steps 1 through 14 indicated on the previous pages of these instructions and initiate only the additional amount due. **If you discover that you initiated an overpayment of an ACH Debit transaction on a different day than the original transaction, you must apply for a refund through the regular channels.**

Canceling a Transaction

To cancel the current transaction, simply enter three asterisks (***) at any point during your call. The entire transaction will be canceled.

To cancel a previous transaction prior to 1:30 p.m. Central Time on the SAME DAY, follow steps 1 through 4 of the correcting instructions above. When the system displays the previous total tax payment entered and asks you for the new value, type in "PURGE" and press the <enter> key. The system will provide you with a new verification number. Then follow step 7 of the correcting instructions above.

Problems

If you have any difficulty reaching the ACH system or relaying any of the necessary information, please notify the appropriate tax division at the telephone number listed in Appendix I.

Appendix IV

Immediately Investible Funds Instructions

Immediately Investible Funds

Immediately investible funds include cash, cashiers checks, and money orders. They do NOT include FedWire transfers.

Taxpayers choosing to pay by immediately investible funds must deliver their payment and corresponding return to the Department in person or by courier between the hours of 8:00 a.m. and 4:30 p.m. on or before the due date of the return. If the due date falls on a weekend or a State of Louisiana legal holiday, the payment and return must be delivered on the first business day thereafter. Bank or Federal Reserve holidays do not affect the due date of immediately investible funds.

Department of Revenue location addresses are as follows:

Location Addresses

Baton Rouge Main Office
617 North Third Street
Baton Rouge, LA 70804
For telephone information, see page 12.

Monroe Regional Office
122 St. John Street, Room 105
Monroe, LA 71201-7338
(318) 362-3151

Baton Rouge Regional Office
8549 United Plaza Boulevard, Suite 200
Baton Rouge, LA 70809
(225) 922-2300

New Orleans Regional Office
1555 Poydras, Suite 900
New Orleans, LA 70112-3707
(504) 568-5233

Alexandria Regional Office
900 Murray Street, Room B-100
Alexandria, LA 71301-7661
(318) 487-5333

Shreveport Regional Office
1525 Fairfield Avenue
Shreveport, LA 71101-4371
(318) 676-7505

Lafayette Regional Office
825 Kaliste Saloom Road
Brandywine III, Suite 150
Lafayette, LA 70508-4237
(337) 262-5455

Thibodaux Regional Office
1418 Tiger Drive
Thibodaux, LA 70301-4337
(985) 447-0976

Lake Charles Regional Office
One Lakeshore Drive, Suite 1550
Lake Charles, LA 70629-0001
(337) 491-2504

Appendix V

Withholding Tax Periods and Due Dates

Withholding Tax Periods and Due Dates

Monthly Filers

Monthly returns are due by the last day of the month following the close of the month during which wages were paid. Electronic payments must be initiated in time to be received by the State's bank by the statutory due date. Refer to page 3 for more information on transmission deadlines.

Wages Paid	Tax Period	Due Date
01/01/YY - 01/31/YY	01/01/YY	02/28/YY*
02/01/YY - 02/28/YY*	02/01/YY	03/31/YY
03/01/YY - 03/31/YY	03/01/YY	04/30/YY
04/01/YY - 04/30/YY	04/01/YY	05/31/YY
05/01/YY - 05/31/YY	05/01/YY	06/30/YY
06/01/YY - 06/30/YY	06/01/YY	07/31/YY
07/01/YY - 07/31/YY	07/01/YY	08/31/YY
08/01/YY - 08/31/YY	08/01/YY	09/30/YY
09/01/YY - 09/30/YY	09/01/YY	10/31/YY
10/01/YY - 10/31/YY	10/01/YY	11/30/YY
11/01/YY - 11/30/YY	11/01/YY	12/31/YY
12/01/YY - 12/31/YY	12/01/YY	01/31/YY

*02/29/YY in leap years

Quarterly Filers

Quarterly returns are due by the last day of the month following the quarter during which wages were paid. Electronic payments must be initiated in time to be received by the State's bank by the statutory due date. Refer to page 3 for more information on transmission deadlines.

Wages Paid	Tax Period	Due Date
01/01/YY - 03/31/YY	03/01/YY	04/30/YY
04/01/YY - 06/30/YY	06/01/YY	07/31/YY
07/01/YY - 09/30/YY	09/01/YY	10/31/YY
10/01/YY - 12/31/YY	12/01/YY	01/31/YY

Semi-Monthly Filers

Semi-monthly returns for wages paid between the 1st and 15th day of the month are due by the last day of the month during which the wages were paid. Returns for wages paid between the 16th and last day of the month are due by the 15th day of the following month. Electronic payments must be initiated in time to be received by the State's bank by the statutory due date. Refer to page 3 for more information on transmission deadlines.

Wages Paid	Tax Period	Due Date
01/01/YY - 01/15/YY	01/15/YY	01/31/YY
01/16/YY - 01/31/YY	01/31/YY	02/15/YY
02/01/YY - 02/15/YY	02/15/YY	02/28/YY*
02/16/YY - 02/28/YY*	02/28/YY*	03/15/YY
03/01/YY - 03/15/YY	03/15/YY	03/31/YY
03/16/YY - 03/31/YY	03/31/YY	04/15/YY
04/01/YY - 04/15/YY	04/15/YY	04/30/YY
04/16/YY - 04/30/YY	04/30/YY	05/15/YY
05/01/YY - 05/15/YY	05/15/YY	05/31/YY
05/16/YY - 05/31/YY	05/31/YY	06/15/YY
06/01/YY - 06/15/YY	06/15/YY	06/30/YY
06/16/YY - 06/30/YY	06/30/YY	07/15/YY
07/01/YY - 07/15/YY	07/15/YY	07/31/YY
07/16/YY - 07/31/YY	07/31/YY	08/15/YY
08/01/YY - 08/15/YY	08/15/YY	08/31/YY
08/16/YY - 08/31/YY	08/31/YY	09/15/YY
09/01/YY - 09/15/YY	09/15/YY	09/30/YY
09/16/YY - 09/30/YY	09/30/YY	10/15/YY
10/01/YY - 10/15/YY	10/15/YY	10/31/YY
10/16/YY - 10/31/YY	10/31/YY	11/15/YY
11/01/YY - 11/15/YY	11/15/YY	11/30/YY
11/16/YY - 11/30/YY	11/30/YY	12/15/YY
12/01/YY - 12/15/YY	12/15/YY	12/31/YY
12/16/YY - 12/31/YY	12/31/YY	01/15/YY

*02/29/YY in leap years

Notes

Notes

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